

## **Delegation Order No. 25-11 (Rev. 1)**

**Effective Date: October 19, 2006**

### **(1) Granting Relief to Taxpayers Affected by Disasters or Terrorist or Military Actions**

(2) **Authority:** To determine the period during which taxpayers affected by a disaster or a terrorist or military action may receive relief from certain filing, paying, and other deadlines required by the Internal Revenue Code, Treasury regulations, and other IRS guidance. This period will be referred to as the “disaster relief period.” Unless otherwise noted in this order, the disaster relief period may not exceed 180 days from the date the disaster, or terrorist or military action occurred.

(3) **Authority:** To grant extensions of time to file any return of income tax, estate tax, gift tax, generation-skipping transfer tax, employment tax or excise tax (other than firearms tax, harbor maintenance tax, and alcohol and tobacco tax), to taxpayers affected by a disaster or a terrorist or military action.

(4) **Authority:** To grant extensions of time to pay any income tax, estate tax, gift tax, generation-skipping transfer tax, employment tax or excise tax (other than firearms tax, harbor maintenance tax, and alcohol and tobacco tax), to taxpayers affected by a disaster or a terrorist or military action.

(5) **Authority:** To specify a period of time under IRC § 7508A that will be disregarded in determining whether a taxpayer affected by a Presidentially declared disaster or a terrorist or military action has timely filed any return of income tax, estate tax, gift tax, generation-skipping transfer tax, employment tax or excise tax (other than firearms tax, harbor maintenance tax, and alcohol and tobacco tax). The delegation of authority under this section for these acts is limited to specifying an additional period of time to file returns that would otherwise not qualify for an extension of time to file under IRC § 6081 because the returns were already on an extension that expired prior to the end of the disaster relief period.

(6) **Authority:** To specify a period of time under of IRC § 7508A that will be disregarded in determining the amount of interest, the failure-to-file penalty, or the failure-to-pay penalty due from a taxpayer affected by a Presidentially declared disaster or a terrorist or military action. The authority delegated under this section includes the authority to abate any amount of interest, the failure-to-file penalty, or the failure-to-pay penalty that may be assessed for the specified disaster relief period. The authority delegated under this section to determine the period to be disregarded in determining the amount of interest and penalty is limited to the disaster relief period.

(7) **Authority:** To specify a period of time under IRC § 7508A that will be disregarded in determining whether a taxpayer affected by a Presidentially declared disaster or a terrorist or military action has timely:

- a. filed a claim for credit or refund of any tax (including the allowance of the credit or refund under IRC § 6511(b)(2)(A)),
- b. petitioned the Tax Court,
- c. filed suit upon any claim for credit or refund, or
- d. performed any act described in Revenue Procedure 2005-27, 2005-20 I.R.B. 1050, or in procedures subsequently published by the Commissioner.

(8) **Authority:** To grant relief up to 180 days after the last day of a period to perform an act that is part of an IRC § 1031(a)(3) deferred like-kind exchange or a transaction authorized under Revenue Procedure 2000-37, 2000-2 C.B. 308, modified by Revenue Procedure 2004-51, 2004-33 I.R.B. 294.

(9) **Delegated to:** Director, Communication, Liaison & Disclosure (Small Business/Self-Employed Division).

(10) **Redelegation:** These authorities may not be redelegated.

(11) **Source(s) of Authority:** IRC § 6081, IRC § 6161, IRC § 7508A, Treasury Order 150-10.

(12) To the extent authority previously exercised consistent with this delegation order may require ratification; it is hereby affirmed and ratified. This order supersedes Delegation Order No. 25-11.

(13) Signed: Mark E. Matthews, Deputy Commissioner for Services and Enforcement